MANIPUR GAZETTE

E X T R A O R D I N A R Y
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No. 180 **Imphal, Thursday, October 30, 2025** **(Kartika 8, 1947)**

No.37/16/2025-e-FD:
GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(PAY IMPLEMENTATION CELL)

OFFICE MEMORANDUM
Imphal, the 28th October, 2025

Subject: Adoption of 2(two) Central Office Memoranda.

a) No.3-25/2020-E.IIIA, dated 09/12/2020 and
b) No.03-25/2020-E.III(A)/Pt, dated 18/10/2023

The undersigned is directed to invite attention to the above mentioned 2(two) Office Memoranda issued by Ministry of Finance (Department of Expenditure), regarding regulation of remuneration in case of Contract appointment of retired employees (for those who retired under OPS and NPS respectively) and that the State Government has decided to adopt the same, with immediate effect.

2. This supersedes any other earlier provisions in this regard and Administrative Departments are hereby requested to strictly adhere to the said instruction(s).

3. An illustrative example demonstrating the calculation of emoluments payable to re-engaged retired employees under the revised rate/principle is also enclosed for easier and ready reference.

4. This is issued pursuant to the approval by "Governor-in-Council" in its decision taken on 17/10/2025.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

Illustration of Office Memorandum No.37/16/2025-e-FD, dated 28th October, 2025.

1.Consider an employee with the following details-

EMPLOYEE DETAILS		
Last Basic pay just before retirement	Rs. 1,00,000/ – p.m.	**(i)**
DA @ 12%	Rs.12,000/ – p.m.	
Total emoluments (Basic+ D.A)	Rs. 1,12,000/ –	**(iii)**
Pension	50% of Last Basic Pay = Rs. 50,000 / – p.m.	
DR on pension @ 12%	Rs. 6,000/- p.m.	
Pension + DR	Rs. 56,000 / – p.m.	**(iii)**

Note: DA and DR are as per the rates prevalent at the time of retirement of the employee.

2. Total emoluments which this retired employee with the above details will be receiving after being re-engaged under contract basis is illustrated below-

Emoluments payable = Last Basic - Pension	(ii) of Para 1 above – Pension =Rs. 1,00,000- 50,000 =Rs. 50,000 / – p. m.	**(iv)**
Total emoluments to the retired employee	(iii) + (iv) =Rs. 56,000 + 50,000 =Rs. 1,06,000/-	**(v)**

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Digitally signed by
Thingbaijam Binodkumar Singh
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